

STATE OF CONNECTICUT
INSURANCE DEPARTMENT



STATE OF CONNECTICUT
INSURANCE DEPARTMENT

CONNECTICUT INSURANCE DEPARTMENT
SCHEDULE A

Tax Period: From _____ to _____

(1) Transactions	(2) List effective and expiration dates of Policy Period	(3) Cancel Audit Edmt. Date	(4) Gross Premium	(5) Return Premium	(6) White List Insurer	(7) Affidavit Number, Comments, Exportable (if necessary)
None						

* Transactions F Flat Cancellation MI Monthly Installment
 PR Pro Rata Cancellation QI Quarterly Installment
 SR Short Rate Cancellation SAI Semi-Annual Installment
 E Endorsement AI Annual Installment
 A Audit T Term Premium (if premium charged is for full policy term)
 AP Additional Premium O Other (Describe in Explanation Column)
 X Accommodation Filing

TAX RETURN FORM SL-9A (11-94 REV)

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STATE OF CONNECTICUT
INSURANCE DEPARTMENT

CONNECTICUT INSURANCE DEPARTMENT
SCHEDULE B
(TAX EXEMPT PREMIUMS)

Tax Period: From _____ to _____

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Transactions	List effective and expiration dates of Policy Period	Cancel Date	Gross Premium	Return Premium	White List Insurer	Comments, Exportable (if necessary)
None						

* Transactions F Flat Cancellation MI Monthly Installment
 PR Pro Rata Cancellation QI Quarterly Installment
 SR Short Rate Cancellation SAI Semi-Annual Installment
 E Endorsement AI Annual Installment
 A Audit T Term Premium (if premium charged is for full policy term)
 AP Additional Premium O Other (Describe in Explanation Column)
 X Accommodation Filing

TAX RETURN FORM SL-9B (03-91 REV)

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STATE OF CONNECTICUT

INSURANCE DEPARTMENT

INSTRUCTIONS FOR COMPLETEING SURPLUS LINES TAX RETURN (FORM SL-9)

Per Section 38a-743 C.G.S.: All Surplus Lines licensees (individuals and firms) are required to file a premium tax return according to the following schedule:

Policy Period

January 1 through March 31
April 1 through June 30
July 1 through September 30
October 1 through December 31

Tax Return and Payment Due Date

May 1
August 1
November 1
February 1

***THE TAX RETURN WITH PAYMENT MUST BE POSTMARKED ON OR BEFORE DUE DATE.**

A return must be filed even if no tax is due. Any individual or firm that was licensed during any part of the applicable period must file a return with both schedules included.

1. Give the name and business address of the licensee for whom the return is being filed. You must file a separate return for each individual or firm licensed.
2. Indicate whether the licensee is an individual or a firm, and sign on the appropriate line. Enter the Connecticut Surplus Lines broker license number.
3. Line a – Gross Premiums: Include the total of Schedule A pages in column 4, gross premiums.
Line b – Return Premiums: Include the total of Schedule A pages in column 5, return premiums.
Line c – Taxable Premiums: This amount is gross premiums minus return premiums and is the amount subject to tax.
Line d – Apply the rate shown of 4% to the amount on line c, and list the result on this line.
Line e – Any credits due from prior tax periods are to be included on this line.
Line f – Total Tax Due: Subtract any prior credits (line e) from tax due (line d) and show the balance here. If the balance is a credit, you may apply the credit to the next tax period.
4. These figures are for information only as they are not subject to tax. However, they must also be detailed on Schedule B.
5. Show the period being reported. It must be the same as shown on the top of the return.
6. For individuals, the return must be dated and signed by the person whose name appears in item 1. Include the individual's Surplus Lines license number.
7. For firms, the return must be dated and signed by an authorized solicitor of that firm. Include the firm's Surplus Lines license number.



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INSTRUCTIONS FOR SCHEDULE "A" FORM SL-9A AND SCHEDULE "B" FORM SL-9B

The tax period must be the same as is being used on form SL-9 (cover sheet) of premium tax return. All premium tax returns must be accompanied by both Schedule A (form SL-9A) and Schedule B (form SL-9B). If no transactions have occurred during the period being reported, each schedule must be marked "NONE".

All transactions during the reporting period must be reported and listed in sequence of date or affidavit number by insurer and totaled by insurer. ADDITIONALLY, TRANSACTIONS WITHIN EACH INSURER SHOULD BE IN SEQUENCE BY EFFECTIVE DATE OR AFFIDAVIT NUMBER. Premiums not subject to tax per Section 38a-743(a) C.G.S. are to be included on Schedule B. The premium tax shall not apply to any policy issued to the State of Connecticut or any agency thereof or to any policy issued to any town or agency of such town when the said town, agency, or department thereof appears in the policy as the named insured and is responsible for payment of premiums shown on said policy. You may add to these "special taxing districts".

- Column 1 Use only the appropriate code listed on the bottom of the schedule to indicate what type of transaction took place. Premiums charged on policies with terms of two or more years must be reported as annual installments. Place an "X" in this column if the transaction is an accommodation filing.
- Column 2 Show effective and expiration dates for each transaction.
- Column 3 Show the effective date of any cancellations, endorsements, or audits.
- Column 4 Include all gross premiums charged during the period being reported. This includes all initial, renewal, endorsement, and audit premiums. Do not include any premiums in Schedule A that are not subject to tax per Section 38a-743(a) C.G.S. These non-taxable items are to be reported on Schedule B. All premiums charged within the reporting period are considered gross premiums.
- Column 5 Show all return premiums including those resulting from cancellations. This column must also be totaled for each insurer.
- Column 6 List the name of the WHITE LIST insurer with whom the transaction was effected. Do not include the name of the insured in this space. You may list more than one insurer on each page.
- Column 7 Include comments for any unusual transactions, if necessary. PLEASE INDICATE "EXPORTABLE LIST" IN THIS COLUMN IF IT APPLIES TO THE TRANSACTION. OTHERWISE, PLEASE INDICATE AFFIDAVIT NUMBER.

SURPLUS LINES AFFIDAVIT

AFFIDAVIT CONTROL NO.

1. Name and Address of Surplus Lines Broker

2. Producing Agent (not agency)		CT Lic. No.	3. Name/Location of Risk
4. Does the undersigned broker have on file evidence of declination by three licensed insurers and ineligibility for any residual market mechanism per 38a-741 C.G.S.? _____ Yes _____ No _____ Exportable List			5. Surplus Lines insurer(s) and associated representative accepting this risk. (1)
6. Kind of Insurance	Limits	Risk Description	Insurer (2)
7. Premium	_____ Term Premium _____ Installment _____ Subject to audit	Policy Period	Insurer _____ Associated Representative

AFFIDAVIT BY INSURED

I/We, the named insured, state that on _____ 20____ I/We directed the licensed producing agent named _____ on this Surplus Lines Affidavit to obtain insurance coverage described herein; that I/We were informed by said producing agent that he made a diligent effort to place this risk with licensed insurers authorized to transact the class of insurance involved and which accept in the usual course of business, insurance on risks of the same class as the risk described herein; and that said companies accepted only part of or no part of the required insurance.

I/We were further informed by said producing agent that the amount of insurance indicated herein could be obtained from certain insurers not licensed to transact business in the State of Connecticut. I/We therefore directed the producing agent named herein to obtain said insurance through the office of the licensed Surplus Lines Broker named herein. I/We have been advised by the producing agent named herein that such insurance represents only the excess over the amounts procurable from licensed insurers or the Connecticut residual market. I/We have been advised that, in addition to commissions, I/We will be charged a service fee as set out in 8a and 8b below.

8a. Broker Service Fee

8b. Producer Service Fee

Signature of Insured

State of _____

County of _____ SS _____ 20____

Personally appeared before me (insured) _____ and made oath that the above affidavit signed by him/her is true to the best of his/her knowledge and belief.

Notary Public

AFFIDAVIT BY SURPLUS LINES BROKER

I, as a licensed Surplus Lines Broker, authorized to transact insurance with the surplus lines insurer(s) named on this Surplus Lines Affidavit, being duly sworn, depose and declare under the penalties provided for false affidavit that a diligent effort has been made to procure said insurance coverage from licensed insurers which are authorized to transact the class of insurance involved and which accept in the usual course of business, insurance on risks of the same class described herein. This insurance has been procured with the surplus lines insurer(s) named on this Surplus Lines Affidavit, which insurance is only the excess over amounts procurable from licensed insurers.

Signature of Surplus Lines Broker

State of _____

County of _____ SS _____ 20____

Personally appeared before me (broker) _____ and made oath that the above affidavit signed by him/her is true to the best of his/her knowledge and belief.

Notary Public



STATE OF CONNECTICUT

INSURANCE DEPARTMENT

INSTRUCTIONS FOR COMPLETING THE SURPLUS LINES AFFIDAVIT

1. Refer to the licensed Surplus Lines Firm that will submit the affidavit to the Insurance Department.
2. Refer to the producing agent and his/her Connecticut license number.
3. Indicate the name and location of the risk.
4. If the risk is an exportable item, C.G.S. 38a-741 does not apply. Check "no" and "exportable". Otherwise, check "yes". The three declarations must be kept in your files and only submitted to this Department upon request.
5. Identify the "White List" insurer through which the business is written. The White List is available on our web site at www.ct.gov/cid.
6. Enter the type of insurance, limits, and "Risk Description". "Risk Description" should identify the type of operation or risk; i.e. manufacturer, vacant building, etc.
7. Indicate the premium and the type of payment. The policy period must show specific effective and expiration dates. Indicating "one year" or "six months" is not acceptable.
8. Indicate the amount of the broker service fee assessed in box 8a. Indicate the amount of the producer service fee assessed in box 8b.

Affidavit control number must be assigned by the surplus lines broker in numerical sequence, beginning with no. 1, followed by a hyphen and the last two digits of the year of the effective date of the policy.

The affidavit must bear the notarized signatures of the insured and the broker. Once completed, each affidavit must be filed with the Insurance Department within 45 days of the inception date of the policy, as per Section 38a-741(b) C.G.S. Failure to adhere to filing deadlines may result in administrative action.

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